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AMENDMENT TO THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:

1.- 27. (Cancelled)**28. (New) An ATV comprising:**

a frame;

at least four wheels suspended from the frame, at least two of which are front wheels and at least two of which are rear wheels,

the front wheels defining a front axis and the rear wheels defining a rear axis,

the front axis and the rear axis defining therebetween a wheelbase between 52 and 72 inches;

a suspension connecting the front wheels to the frame;

a power unit for driving at least one of the wheels;

a straddle-type seat supported by the frame,

the seat including a main seat portion and a secondary seat portion,

the main seat portion being dimensioned to support a standard driver having the dimensions and weight of a 50th-percentile human male,

the secondary seat portion being disposed rearwardly of and adjacent to the main seat portion and being dimensioned to support a standard passenger having the dimensions and weight of a 50th-percentile human male;

handlebars disposed on the frame for steering at least one of the wheels;

right and left footrests connected to the frame, each including a front footrest for a driver of the ATV and a rear footrest for a passenger of the ATV;

a pair of passenger grab handles disposed on right and left sides of the secondary seat portion; and

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a back rest provided for the secondary seat portion, the back rest including a back supporting front surface, the back supporting front surface being resiliently mounted on the ATV to deflect longitudinally when subjected to a longitudinal load.

29. (New) The ATV of claim 28, wherein each of the tires has an air pressure of less than 1 kg/cm².

30. (New) The ATV of claim 28, wherein the back supporting front surface positioned in front of the rear axis.

31. (New) The ATV of claim 30, wherein the back-supporting front surface of the back rest is positioned in front of the rear axis by over 1 inch.

32. (New) The ATV of claim 31, wherein the back-supporting front surface of the back rest is positioned in front of the rear axis by over 3 inches.

33. (New) The ATV of claim 28, wherein the back supporting front surface further comprises a longitudinal adjustment.

34. (New) The ATV of claim 28, wherein the back rest is biased towards the front of the ATV.

35. (New) The ATV of claim 34, further comprising at least one back rest support that extends between the back rest and the frame.

36. (New) The ATV of claim 35, wherein the at least one back rest support comprises two laterally-spaced back rest supports that extend between laterally-spaced portions of the back rest and the frame.